

County of Placer, California

**Statement of Net Assets
Proprietary Funds
June 30, 2005**

Business-type Activities-Enterprise Funds

	Transit	Facilities	Health and Human Services	County Service Areas	Sewer Maintenance Districts	Total	Internal Service Funds
Assets							
Current assets:							
Cash and investments	\$ 931,343	\$ 23,949,271	\$ 1,526,184	\$ 2,351,476	\$ 12,536,177	\$ 41,294,451	\$ 43,323,772
Receivables (net)	251,456	-	-	101,769	178,125	531,350	76,807
Due from other funds	39,766	-	-	-	-	39,766	-
Due from other governments	93,958	-	352,610	-	-	446,568	-
Inventories	-	-	-	-	-	-	708,001
Prepaid items	12,163	-	1,271	-	102,997	116,431	7,965
Total current assets	1,328,686	23,949,271	1,880,065	2,453,245	12,817,299	42,428,566	44,116,545
Noncurrent assets:							
Restricted cash and investments	-	449,002	-	-	-	449,002	-
Advances to other funds	-	-	-	-	62,659	62,659	927,568
Capital assets:							
Land	-	1,169,413	-	37,914	190,821	1,398,148	20,095
Buildings and improvements	5,755,658	19,048,190	-	460,958	21,531,897	46,796,703	1,368,094
Equipment	8,546,047	94,897	131,489	-	318,556	9,090,989	18,862,425
Infrastructure	-	173,792	-	12,549,352	74,088,595	86,811,739	-
Construction in progress	-	1,014,557	-	190,959	-	1,205,516	-
Less accumulated depreciation	(4,055,640)	(15,377,004)	(94,067)	(2,208,571)	(32,360,658)	(54,095,940)	(10,391,250)
Total capital assets, net	10,246,065	6,123,845	37,422	11,030,612	63,769,211	91,207,155	9,859,364
Total noncurrent assets	10,246,065	6,572,847	37,422	11,030,612	63,831,870	91,718,816	10,786,932
Total assets	11,574,751	30,522,118	1,917,487	13,483,857	76,649,169	134,147,382	54,903,477
Liabilities							
Current liabilities:							
Accounts payable and accrued liabilities	174,640	187,282	398,108	195,950	1,877,065	2,833,045	1,494,665
Due to other funds	-	-	-	-	-	-	937,895
Deposits from others	-	170,151	-	74,220	51,381	295,752	12,409
Compensated absences	58,702	39,953	63,104	-	-	161,759	209,295
Interest payable	-	9,144	-	875	17,757	27,776	-
Deferred revenue	-	67,971	-	76,470	-	144,441	303,538
Self insurance liabilities	-	-	-	-	-	-	6,499,335
Capital lease obligations	-	-	-	-	178,016	178,016	-
Bonds payable	-	285,000	-	6,000	-	291,000	-
Total current liabilities	233,342	759,501	461,212	353,515	2,124,219	3,931,789	9,457,137
Noncurrent liabilities:							
Compensated absences	120,329	100,282	163,622	-	-	384,233	457,727
Advances from other funds	-	-	-	490,889	-	490,889	686,946
Self insurance liabilities	-	-	-	-	-	-	21,129,207
Capital lease obligations	-	-	-	-	289,665	289,665	-
Landfill postclosure	-	4,944,444	-	-	-	4,944,444	-
Bonds payable	-	2,000,000	-	23,000	-	2,023,000	-
Total noncurrent liabilities	120,329	7,044,726	163,622	513,889	289,665	8,132,231	22,273,880
Total liabilities	353,671	7,804,227	624,834	867,404	2,413,884	12,064,020	31,731,017
Net Assets							
Invested in capital assets, net of related debt	10,246,065	3,838,845	37,422	11,001,612	63,301,530	88,425,474	9,859,364
Unrestricted	975,015	18,879,046	1,255,231	1,614,841	10,933,755	33,657,888	13,313,096
Total net assets	\$ 11,221,080	\$ 22,717,891	\$ 1,292,653	\$ 12,616,453	\$ 74,235,285	122,083,362	\$ 23,172,460

The notes to the financial statements are an integral part of this statement.